

## Budget Process of Germany

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Federal budget of Germany, which contains both revenues and expenditures of all legislative, executive and judicial organizations in a single consolidated program, is annually prepared by the federal government and deliberated and finally decided by the German parliament (Bundestag). The Basic Law, German constitution, provides for a number of principal rules of the budget, including that of balanced budget. The constitutional amendment of 2009, which introduced a stricter requirement of balanced budget than before, caused a change of the procedure of drafting budget within the government from bottom-up to top-down. Along this new rule, the cabinet decides Eckwerte or benchmark that is a target amount of the revenue and expenditure of each department set at the start of the budget planning. In compliance with this target amount, each department negotiates with the Federal Ministry of Finance about the detailed items of the budget.

Drafted budget which is attached to a budget bill as its annex is presented both to the Bundestag and the Bundesrat, constitutional organ representing the interests of states, and are scrutinized and amended. This is a process of a political arrangement of the budget by ruling and opposition parties together with federal government and state governments. One of the distinctive features of the deliberation

of budget by the Bundestag is that the review and revision of it is carried out in a very practical business style rather than as a political dispute and struggle. This is illustrated, for example, by the fact that the whole schedule of the deliberation including the final vote is confirmed at the beginning and proceeded without an interruption and delay by political reason. It is also notable that the chairman of the budget committee of the Bundestag is conventionally served by a member of the largest opposition party. Government parties and opposition parties usually do not agree on the items of the drafted budget neither on how to amend them, but they cooperate on colleagues atmosphere in fulfilling their parliamentary responsibility.

The Bundesrat which once sent its opinion to the Bundestag via government after the budget being presented has another opportunity to revise it after the Bundestag has voted. However, it usually refrain from doing so and admits the budget the amendment of which was drawn out by the Bundestag will come to effect.